



the City of O'Neill transfers water bills from renters to property owners in violation of constitutional due process; and (5) that Nebraska court rules are unconstitutional.

In Filing No. 45 the court dismissed the claims against the United States on the basis that the plaintiff failed to effect service of process on the FSA, HUD, IRS, and the USDA, and therefore, this court lacked jurisdiction over the claims. The court dismissed the claims against the Holt County Board of Equalization and the TERC for failure to state a claim for which relief can be granted. And the court dismissed the claims against the State of Nebraska on grounds of sovereign immunity.

In his motion for reconsideration, Widtfeldt asks this court to reconsider its Memorandum and Order based on the discovery of new evidence. Widtfeldt argues that the additional suspension of his law license, and new grievances made by the City of Atkinson against tenants in his rental properties suffice as new evidence and support his motion for reconsideration. But Widtfeldt's motion does not address the defects in his original complaint. Therefore, because the defendant's Motion for Reconsideration does not raise facts or legal arguments which would cause the court to reconsider the previous Memorandum and Order entered in this matter Filing No. 46 is denied.

IT IS SO ORDERED.

DATED this 30<sup>th</sup> day of August, 2006.

BY THE COURT:

s/Laurie Smith Camp  
United States District Judge